

# FYE 2009 Review - Annual Financial Report

School District: East Bernstadt Independent  
 Audit Firm Name: Cloyd & Associates, PSC  
 Date: 2/11/2010  
 1st Audit Reviewer: Jeffrey Coulter  
 2nd Audit Reviewer:

Date Generated: February 12, 2010 2:06:10 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	265,544.81	238,903.77	26,641.04	238,903.00	0.77	
Revenue (State) - 3900 (On-Behalf Payments)	491,897.47	704,499.75	-212,602.28	0.00	704,499.75	
Revenue (State) - 3XXX (Not 3900)	2,548,461.48	2,548,461.48	0.00	3,252,962.00	-704,500.52	
Revenue (Federal) - 4XXX	2,786.20	2,786.20	0.00	2,786.00	0.20	
Total Revenues	3,308,689.96	3,494,651.20	-185,961.24	3,494,651.00	0.20	
Expenditures-Not including Transfers Out or On Behalf	2,914,995.81	2,946,961.95	-31,966.14	3,651,462.00	-704,500.05	
Expenditures-On Behalf	491,897.47	704,499.75	-212,602.28	0.00	704,499.75	
Total Expenditures	3,406,893.28	3,651,461.70	-244,568.42	3,651,462.00	-0.30	
Excess (Deficiency) of Revenues Over Expenditures	-98,203.32	-156,810.50	58,607.18	-156,811.00	0.50	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	14,469.00	4,472.00	9,997.00	14,469.00	-9,997.00	Refer Pg 12 Financial Audit Report
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	9,997.00	-9,997.00	
Total Other Financing Sources, Uses and Transfers	14,469.00	4,472.00	9,997.00	4,472.00	0.00	
Net Change in Fund Balance	-83,734.32	-152,338.50	68,604.18	-152,339.00	0.50	
Beginning Fund Balance - July 1	596,274.50	596,274.50	0.00	615,355.00	-19,080.50	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	512,540.18	443,936.00	68,604.18	463,016.00	-19,080.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	491,897.47	704,499.75	-212,602.28	704,500.00	-0.25	Refer Pg 38 Financial Audit Report for On Behalf Revenues
On-Behalf Expenditures by Fund	491,897.47	704,499.75	-212,602.28	704,500.00	-0.25	Refer Pg 31 Note 11 and 38 Financial Audit Report for On Behalf Expenditures
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	316,702.02	316,702.02	0.00	355,273.00	-38,570.98	Refer Pg 12 Financial Audit Report
Revenue (Federal) – 4XXX	337,620.25	372,368.91	-34,748.66	333,797.00	38,571.91	
Total Revenues	654,322.27	689,070.93	-34,748.66	689,070.00	0.93	
Expenditures-Not including Transfers Out and not 0280	696,598.93	696,598.93	0.00	696,598.00	0.93	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	696,598.93	696,598.93	0.00	696,598.00	0.93	
Excess (Deficiency) of Revenues Over Expenditures	-42,276.66	-7,528.00	-34,748.66	-7,528.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	7,528.00	7,528.00	0.00	9,997.00	-2,469.00	Refer Pg 12 Financial Audit Report, Classification difference
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	2,469.00	-2,469.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	7,528.00	7,528.00	0.00	7,528.00	0.00	
Net Change in Fund Balance	-34,748.66	0.00	-34,748.66	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-34,748.66	0.00	-34,748.66	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 310 (Capital Outlay) (310)</b>						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	46,535.00	46,535.00	0.00	46,535.00	0.00	
Total Revenues	46,535.00	46,535.00	0.00	46,535.00	0.00	
Expenditures-Not including Transfers Out	44,354.17	51,129.49	-6,775.32	51,129.00	0.49	
Total Expenditures	44,354.17	51,129.49	-6,775.32	51,129.00	0.49	
Excess (Deficiency) of Revenues Over Expenditures	2,180.83	-4,594.49	6,775.32	-4,594.00	-0.49	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	2,180.83	-4,594.49	6,775.32	-4,594.00	-0.49	
Beginning Fund Balance - July 1	0.00	0.00	0.00	123,648.00	-123,648.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	2,180.83	-4,594.49	6,775.32	119,054.00	-123,648.49	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 320 (Building) (320)</b>						
Revenue (Local) - 1XXX	0.00	21,574.00	-21,574.00	21,574.00	0.00	
Revenue (State) – 3XXX	144,278.00	144,278.00	0.00	144,278.00	0.00	
Total Revenues	144,278.00	165,852.00	-21,574.00	165,852.00	0.00	
Expenditures-Not including Transfers Out	168,073.35	167,584.60	488.75	167,585.00	-0.40	
Total Expenditures	168,073.35	167,584.60	488.75	167,585.00	-0.40	
Excess (Deficiency) of Revenues Over Expenditures	-23,795.35	-1,732.60	-22,062.75	-1,733.00	0.40	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-23,795.35	-1,732.60	-22,062.75	-1,733.00	0.40	
Beginning Fund Balance - July 1	0.00	0.00	0.00	274,966.00	-274,966.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	-23,795.35	-1,732.60	-22,062.75	273,233.00	-274,965.60	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	4,518.00	-4,518.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	4,518.00	-4,518.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	4,518.00	-4,518.00	
Total Expenditures	0.00	0.00	0.00	4,518.00	-4,518.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	4,153,825.23	4,396,109.13	-242,283.90	4,400,626.00	-4,516.87	Refer to differences in Governmental Funds
Total Expenditures - Governmental Funds	4,315,919.73	4,566,774.72	-250,854.99	4,571,292.00	-4,517.28	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-162,094.50	-170,665.59	8,571.09	-170,666.00	0.41	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	21,997.00	12,000.00	9,997.00	12,000.00	0.00	
Net Change in Fund Balance - Governmental Funds	-140,097.50	-158,665.59	18,568.09	-158,666.00	0.41	
Beginning Fund Balance - July 1 - Governmental Funds	596,274.50	596,274.50	0.00	1,013,969.00	-417,694.50	
Ending Fund Balance - June 30 - Governmental Funds	456,177.00	437,608.91	18,568.09	855,303.00	-417,694.09	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	75,018.07	75,018.07	0.00	75,018.00	0.07	
Total Operating Revenues	75,018.07	75,018.07	0.00	75,018.00	0.07	
Expenditures-Not including Transfers Out or On-behalf	272,211.88	288,490.32	-16,278.44	314,533.00	-26,042.68	Refer Pg 15 Financial Audit Report
Expenditures-On Behalf	26,042.63	26,042.63	0.00	0.00	26,042.63	
Expenditures - Depreciation Only (Fund 81)	3,991.68	4,995.68	-1,004.00	4,996.00	-0.32	
Total Operating Expenses	302,246.19	319,528.63	-17,282.44	319,529.00	-0.37	
Operating Income (Loss)	-227,228.12	-244,510.56	17,282.44	-244,511.00	0.44	
Non-Operating Revenue - Interest Income Only (Local) - 1510	290.56	290.56	0.00	291.00	-0.44	
Revenue (State) – 3XXX	3,472.00	3,472.00	0.00	0.00	3,472.00	
Revenue (State) - 3900 (On-Behalf Payments)	26,042.63	26,042.63	0.00	29,515.00	-3,472.37	
Donated Commodities – 4550	0.00	15,803.00	-15,803.00	15,803.00	0.00	
Revenue (Federal) - 4XXX, not 4550	185,870.00	191,525.00	-5,655.00	191,525.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	215,675.19	237,133.19	-21,458.00	237,134.00	-0.81	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	12,000.00	12,000.00	0.00	12,000.00	0.00	
Net Transfers In (Out)	-12,000.00	-12,000.00	0.00	-12,000.00	0.00	
Change in Net Assets	-23,552.93	-19,377.37	-4,175.56	-19,377.00	-0.37	
Beginning Net Assets - July 1	0.00	0.00	0.00	140,084.00	-140,084.00	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	-23,552.93	-19,377.37	-4,175.56	120,707.00	-140,084.37	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	7,325.00	7,325.00	0.00	7,325.00	0.00	
Total Operating Revenues	7,325.00	7,325.00	0.00	7,325.00	0.00	
Expenditures-Not including Transfers Out	10,139.59	10,139.59	0.00	10,139.00	0.59	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	10,139.59	10,139.59	0.00	10,139.00	0.59	
Operating Income (Loss)	-2,814.59	-2,814.59	0.00	-2,814.00	-0.59	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-2,814.59	-2,814.59	0.00	-2,814.00	-0.59	
Beginning Net Assets - July 1	0.00	0.00	0.00	-2,794.00	2,794.00	
Ending Net Assets - June 30	-2,814.59	-2,814.59	0.00	-5,608.00	2,793.41	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	82,343.07	82,343.07	0.00	82,343.00	0.07	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	312,385.78	329,668.22	-17,282.44	329,668.00	0.22	
Operating Income (Loss) - Proprietary Funds	-230,042.71	-247,325.15	17,282.44	-247,325.00	-0.15	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	215,675.19	237,133.19	-21,458.00	237,134.00	-0.81	
Net Transfers In (Out) - Proprietary Funds	-12,000.00	-12,000.00	0.00	-12,000.00	0.00	
Net Income (Loss) - Proprietary Funds	-26,367.52	-22,191.96	-4,175.56	-22,191.00	-0.96	
Net Assets, July 1, 2008 - Proprietary Funds	0.00	0.00	0.00	137,290.00	-137,290.00	
Net Assets, June 30, 2009 - Proprietary Funds	-26,367.52	-22,191.96	-4,175.56	115,099.00	-137,290.96	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	31,273.91	31,273.91	0.00	31,273.00	0.91	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	31,273.91	31,273.91	0.00	31,273.00	0.91	
Deductions	34,861.39	34,861.39	0.00	34,861.00	0.39	
Total Deductions	34,861.39	34,861.39	0.00	34,861.00	0.39	
Change in Net Assets	-3,587.48	-3,587.48	0.00	-3,588.00	0.52	
Beginning Net Assets - July 1	0.00	0.00	0.00	18,301.00	-18,301.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Net Assets - June 30	-3,587.48	-3,587.48	0.00	14,713.00	-18,300.48	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	31,273.91	31,273.91	0.00	31,273.00	0.91	Refer to differences in Fiduciary Funds
Total Deductions - Fiduciary Funds	34,861.39	34,861.39	0.00	34,861.00	0.39	
Change in Net Assets - Fiduciary funds	-3,587.48	-3,587.48	0.00	-3,588.00	0.52	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	18,301.00	-18,301.00	
Ending Net Assets - June 30 - Fiduciary Funds	-3,587.48	-3,587.48	0.00	14,713.00	-18,300.48	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	26,042.63	26,042.63	0.00	0.00	26,042.63	Financial Audit Report does not breakout On Behalf Revenues among Funds
Fund 51 - On-Behalf Expenditures	26,042.63	26,042.63	0.00	26,043.00	-0.37	Refer Pg 31 Note 11 and 38 Financial Audit Report for Food Service On Behalf Expenditures
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	74,548.68	73,544.68	1,004.00	73,545.00	-0.32	Refer to Pg 27-28 Financial Audit Report
Depreciation Expense - Fund 81	3,991.68	4,995.68	-1,004.00	4,996.00	-0.32	Refer to Pg 15 and 27-28 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	517,940.10	730,542.38	-212,602.28	730,542.38	0.00	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	29,515.00	-29,515.00	Refer Pg 31 Note 11 and Pg 38 Financial Audit Report is reporting 704,500 general fund On Behalf and 26,043 On Behalf for a Total On Behalf payments of \$730,543
On-Behalf Payments (Audit - KDE Web)	-517,940.10	-730,542.38	212,602.28	-701,027.38	-29,515.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	74,548.68	73,544.68	1,004.00	0.00	73,544.68	
Change Total assets	-74,548.68	-73,544.68	-1,004.00	0.00	-73,544.68	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-74,548.68	-73,544.68	-1,004.00	0.00	-73,544.68	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	3,991.68	4,995.68	-1,004.00	0.00	4,995.68	
Change Total assets	-3,991.68	-4,995.68	1,004.00	0.00	-4,995.68	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-3,991.68	-4,995.68	1,004.00	0.00	-4,995.68	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Total Deductions - Fixed Assets	78,540.36	78,540.36	0.00	0.00	78,540.36	
Change in Total Fixed Assets	-78,540.36	-78,540.36	0.00	0.00	-78,540.36	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-78,540.36	-78,540.36	0.00	0.00	-78,540.36	